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Stephen R. Hall
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May 30, 2014

Via Electronic and US Mail

Debra A. Howland
Executive Director
New Hampshire Public Utilities Commission
21 S. Fruit Street, Suite 10
Concord, NH 03301-2429

**Re: DG 11-040 Liberty Utilities (Granite State Electric) Corp. and Liberty Utilities (EnergyNorth Natural Gas) Corp.
Transition Services Monthly Report – April 2014**

Dear Ms. Howland:

On behalf of Liberty Utilities (Granite State Electric) Corp. and Liberty Utilities (EnergyNorth Natural Gas) Corp., this monthly report is provided pursuant to Section V(C)(1)(b) of the Settlement Agreement in DG 11-040 approved by Order 25,370.

Thank you for your assistance with this matter. Please do not hesitate to contact me should you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Stephen R. Hall". The signature is written in a cursive, flowing style.

Stephen R. Hall

Enclosures
cc: Service List

5003/5004